

Expenditure Budget Comparison General Fund

Department	2007 Budget *	2007 Actual	2008 Budget **	2009 Budget	\$ Change	% Change
Animal Shelter	1,062,946	1,046,531	1,132,507	1,164,248	31,741	2.8%
Clerk	136,388	127,815	141,541	146,738	5,197	3.7%
Community & Family Resources	622,489	613,456	655,518	698,453	42,935	6.5%
Controller	763,479	743,216	681,149	664,555	(16,594)	-2.4%
Council	333,340	329,640	347,873	360,900	13,027	3.7%
Economic Development				464,485	464,485	
Employee Services	414,250	370,161	430,321	466,484	36,163	8.4%
Engineering	532,686	519,268	588,918	600,226	11,308	1.9%
Fire	7,983,589	7,876,765	8,086,235	8,348,823	262,588	3.2%
Housing & Neighborhood Development	952,060	888,184	1,283,343	1,328,439	45,096	3.5%
Informational & Technology Services	1,369,352	1,326,859	1,425,066	1,428,444	3,378	0.2%
Legal	649,834	639,485	667,450	749,723	82,273	12.3%
Mayor	786,503	750,564	832,535	411,715	(420,820)	-50.5%
Planning	956,153	928,251	1,001,242	1,093,293	92,051	9.2%
Police	9,677,779	9,588,822	9,214,783	9,565,292	350,509	3.8%
Public Works	1,898,761	1,807,748	2,079,571	2,733,424	653,853	31.4%
Sanitation	820,000	820,000	960,000	960,000	-	0.0%
Fund Totals	28,959,609	28,376,767	29,528,052	31,185,242	1,657,190	5.6%

Expenditure Budget Comparison Park General Fund

Department	2007 Budget *	2007 Actual	2008 Budget **	2009 Budget	\$ Change	% Change
Fund Totals	5,580,239	5,575,165	7,213,507	6,916,322	(297,185)	-4.1%

* Budget amounts include all appropriations approved. ** Budget amounts include appropriations approved through June 30th.

Civil City Budget Comparison All Appropriated Funds

Fund	2007 Budget *	2007 Actual	2008 Budget **	2009 Budget	\$ Change	% Change
General	28,959,609	28,376,767	29,528,052	31,185,242	1,657,190	5.6%
Park General	5,580,239	5,575,165	7,213,507	6,916,322	(297,185)	-4.1%
Other Operating Funds						
Parking Enforcement	2,527,974	2,178,402	2,601,923	2,539,342	(62,581)	-2.4%
Police Education	25,000	24,183	25,000	25,000	-	0.0%
Police Dispatch Training	20,859	6,353	20,859	20,859	-	0.0%
Wireless Enhanced 911	160,917	159,026	166,249	158,677	(7,572)	-4.6%
Sanitation	1,936,786	1,823,500	1,950,088	2,076,238	126,150	6.5%
Special Non-Reverting Improvement	969,200	935,575	146,000	146,000	-	0.0%
Telecommunications	692,722	547,881	718,838	926,736	207,898	28.9%
Pension Funds						
Fire Pension	2,446,892	2,090,473	2,043,518	1,601,461	(442,057)	-21.6%
Police Pension	1,655,167	1,463,761	1,475,867	1,322,267	(153,600)	-10.4%
Transportation Funds						
Alternative Transportation	234,000	234,000	525,000	225,000	(300,000)	-57.1%
Cum. Cap. Improvement (Cig)	220,000	220,000	243,000	293,000	50,000	20.6%
Local Road & Street	967,150	967,057	1,034,450	988,350	(46,100)	-4.5%
Motor Vehicle Highway	3,847,113	3,764,030	3,930,263	3,896,255	(34,008)	-0.9%
Cum. Cap. Improvement (Rate)	500,150	500,150	1,124,145	1,111,000	(13,145)	-1.2%
Capital Fund						
Cum. Cap. Development	984,542	946,875	1,014,732	945,312	(69,420)	-6.8%
Internal Service Funds						
Risk Management	699,942	682,757	879,974	714,856	(165,118)	-18.8%
Fleet	1,773,179	1,640,767	1,900,460	2,421,081	520,621	27.4%
Bond & Lease Funds						
BMFC Convention Center Lease	153,171	153,171	-	-	-	0.0%
BMFC Showers Lease	675,000	640,251	673,959	675,000	1,041	0.2%
BMFC Police Lease	395,500	395,500	89,500	-	(89,500)	-100.0%
BMFC Street Lease	1,136,000	1,136,000	1,179,000	1,211,500	32,500	2.8%
BMFC Fire Station #2 Lease	189,000	189,000	189,000	189,000	-	0.0%
1998 Street Bond	645,425	644,425	836,250	917,850	81,600	9.8%
1999 Park Golf Course Bond	167,303	166,212	184,693	201,168	16,475	8.9%
2000 Redevelopment Bond	253,985	253,485	255,610	251,769	(3,841)	-1.5%
2001 Park Bond	600,315	599,715	583,095	565,875	(17,220)	-3.0%
Gross Totals	58,417,140	56,314,481	60,533,032	61,525,160	992,128	1.6%
Internal Service Charges:						
Fleet	1,335,347	1,253,994	1,418,760	1,837,681	418,921	29.5%
Risk Management	566,242	511,078	720,795	527,768	(193,027)	-26.8%
Information Technology Services	56,581	56,056	56,581	56,581	-	0.0%
Operating Transfers:						
General Fund - Public Works		-	300,000	875,000	575,000	
Parking Enforcement	200,000	200,000	225,000	225,000	-	0.0%
Park and Recreation	165,400	165,400	184,215	199,000	14,785	8.0%
General Fund - Sanitation	820,000	820,000	960,000	960,000	-	0.0%
Net Totals	55,273,570	53,307,953	56,667,681	56,844,130	176,449	0.3%

* Budget amounts include all appropriations approved. ** Budget amounts include appropriations approved through June 30th.

Civil City Budget Comparison By Category Appropriated Funds - with Adjustments

Department	2007 Budget *	2007 Actual	2008 Budget **	2009 Budget	\$ Change	% Change
100 - Personal Services	31,179,431	30,672,363	32,548,179	34,202,191	1,654,012	5.1%
200 - Supplies	4,248,890	4,001,552	4,447,977	5,350,629	902,652	20.3%
300 - Other Services & Charges	15,409,174	14,276,980	14,620,886	14,040,581	(580,305)	-4.0%
400 - Capital Outlays	4,282,905	4,203,885	5,050,639	3,250,729	(1,799,910)	-35.6%
Fund Totals	55,120,400	53,154,780	56,667,681	56,844,130	176,449	0.3%

Components of Expenditure Categories

100 Personal Services - includes salaries & related employee benefits for all employees. Employee benefits include employer contributions to retirement account, group health and life insurance, unemployment and other similar benefits.

200 Supplies - includes articles and commodities, which are consumed or altered when used. Supplies include office supplies, operating supplies, repair & maintenance supplies and other similar supplies.

300 Other Services and Charges - includes services other than personal services that are required by the City in carrying out its assigned functions. Types of services and charges includes professional services, printing, advertising, transportation, insurance, communication, utility services, rentals, debt service and other similar services and charges.

400 Capital Outlays - includes expenditures for (or additions to) assets such as land, buildings, improvements other than building, machinery and equipment that cost \$5,000 or more per item, and computers.

Civil City Budget Comparison By Category Historical and Projected Revenues

Category	2004	2005	2006	2007	2008	2009
Taxes	28,718,409	30,251,467	33,532,427	33,851,332	35,317,418	36,358,707
Licenses & Permits	252,838	199,861	193,377	201,854	204,900	205,000
Intergovernmental	5,540,498	5,412,774	6,493,582	6,949,686	6,186,233	6,134,796
Charges for Services	6,019,374	6,239,879	5,011,529	7,143,268	7,319,384	6,486,974
Fines & Forfeitures	973,710	1,110,538	1,043,672	994,633	1,068,000	992,000
Miscellaneous	5,367,827	4,541,257	6,026,269	6,601,329	8,827,775	7,613,019
Fund Totals	46,872,656	47,755,776	52,300,856	55,742,102	58,923,710	57,790,496

Components of Revenue Categories

Taxes include General Property Tax, Financial Institutions Tax, Auto & Aircraft Excise Tax, Wheel Tax and Excise Surtax, and County Option Income Tax (COIT).

Licenses & Permits include Housing Inspections, Planning Permits, Dog Licenses, as well as other licenses and permits.

Inter-Governmental revenue include State and Federal Grants, ABC and Cigarette Taxes and County reimbursements.

Charges for Services include Cable TV receipts, Parks & Recreation receipts, 'In Lieu Of' revenue, and Parking receipts.

Fines & Forfeitures include ordinance violations, and Court Docket fees.

Miscellaneous revenue includes interest earned, sale of property, contributions, gifts, reimbursements, interfund transfers, refunds and Riverboat Revenue Sharing.

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